

District School Board of Collier County, Florida

Internal Accounts Agency Fund
Letter on Identified Internal Control Matters
As of June 30, 2019

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RSM US LLP

To the School Board Members and Superintendent
District School Board of Collier County, Florida

In planning and performing our audit of the statement of the fiduciary assets and liabilities of the internal accounts agency fund of the District School Board of Collier County, Florida (the District) as of June 30, 2019, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A deficiency in design exists when: (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. Certain deficiencies in internal control that have been previously communicated to you, in writing, by us or by others within your organization are not repeated herein.

Included in Appendix A are descriptions of identified control deficiencies that we determined did not constitute significant deficiencies or material weaknesses.

This communication is intended solely for the information and use of the School Board Members, Superintendent and management of the District, and is not intended to be, and should not be used by anyone other than these specified parties.

RSM US LLP

Naples, Florida
October 28, 2019

Executive Summary

Executive Summary

This document outlines the results related to our audit of the statement of the fiduciary assets and liabilities of the internal accounts agency fund of the District School Board of Collier County, Florida (the District) as of June 30, 2019.

This document presents the *Individual School Comments*, which are control deficiencies that affect the safeguarding of assets and/or financial reporting of the Internal Accounts for the individual schools and departments identified.

Our audit engagement included site visits of all the District schools and selected District departments. We performed testing over the following areas, as more fully described below:

- Internal Account Balances
- Timely Remittance of Monies Collected
- Timely Deposits
- Authorization of Expenditures
- Segregation of Duties
- Cash Disbursements
- Cash Receipts
- Modified Transactions and Transfers
- Bank Reconciliations
- Petty Cash and Change Funds
- Returned Checks
- Fundraising Activities
- Yearbook Sales
- Ticket Sales
- Sales Tax
- Gift Card Procedures
- Skipped or Voided Checks
- Completion of Purchase Order Form
- Timely Recording of Monies Collected

We have made specific recommendations to improve individual school/department controls and management has agreed to a corrective action plan as detailed in the responses to the control deficiencies included herein. The most common findings are depicted in a graph on page 5 and a summary status of prior year findings is included in a table starting on page 6.

Summary of the Criteria or Specific Requirements as Prescribed in the District's Internal Accounts Manual

Internal Account Balances

Internal accounts should not have a deficit balance, as purchases from these funds may not exceed the resources of the related student activity/project account, as stated in the *Internal Funds Policies and Procedures Manual*, Section 7.B. This is in accordance with Chapter 8, Section I (10) of the Financial and Program Cost Accounting and Reporting for Florida Schools publication.

Timely Remittance of Monies Collected

As stated in the District's *Internal Funds Policies and Procedures Manual*, Section 6.B, all monies collected must be turned in to the school office no later than the next business day following initial collection. The District allows an extension of five (5) business days to this timeframe for the Adult Education and Summer SACC monies collected, as additional time is needed to safely transport monies from multiple sites.

Timely Deposits

All funds collected must be deposited within five (5) working days after receipt, as stated in the District's *Internal Funds Policies and Procedures Manual*, Section 6.D. This District's guideline is in accordance with Chapter 8, Section III (1.4) of the Financial and Program Cost Accounting and Reporting for Florida Schools publication.

Executive Summary – Continued

Summary of the Criteria or Specific Requirements as Prescribed in the District's Internal Accounts Manual (Continued)

Authorization of Expenditures

All expenditures must have documented approval by the individual school Principals in the form of a signed *Checks Issued Statement* or other authorization form.

Segregation of Duties

As stated in the District's *Internal Funds Policies and Procedures Manual*, Section 6.B, all Monies Collected Forms must be completed by the initial collector of funds and then remitted to the bookkeeper for proper receipting and depositing. The Monies Collected Form is not intended to be completed by the bookkeeper, and the bookkeeper should not be the initial collector of funds.

Cash Disbursements

The District's *Internal Funds Policies and Procedures Manual*, Section 8.A, states that all expenditures from internal accounts should be made by check and signed by the Principal/administrator and another District employee authorized by the Principal. In addition, the manual states that checks may not be signed by the payee, and that checks should not be signed by only two clerical function employees. Disbursements must be supported by appropriate documentation of the purchase, such as the receipt or invoice, as stated in section 8.B of the Manual.

Cash Receipts

All monies collected must be submitted to the bookkeeper using the District's authorized Monies Collected Form, in accordance with Section 6.B of the *Internal Funds Policies and Procedures Manual*. The form should be fully completed and include a listing of who the monies were collected from and the amount collected from each, except for the District's authorized exceptions where maintaining such detail is impractical.

Modified Transactions and Transfers

Modifications and transfers must be used in accordance with the District's guidelines in the *Internal Funds Policies and Procedures Manual*, Section 19. The Principal's approval of all such entries must be recorded by signature on the monthly Modification and Transfer reports.

Bank Reconciliations

The monthly financial reports must be completed by the 15th day of the subsequent month, as stated in the District's *Internal Funds Policies and Procedures Manual*, Section 20. The reports are submitted to the District, where they are logged and reviewed for timely completion. The required monthly report must include a bank reconciliation with the Principal's signature evidencing review.

Petty Cash and Change Funds

In accordance with the year-end procedures listed in the District's *Internal Funds Policies and Procedures Manual*, Section 26.A, all petty cash and change funds should be redeposited prior to year-end.

Returned Checks

The District's *Internal Funds Policies and Procedures Manual*, Section 6.E, states that returned checks will only be declared uncollectible after every legal and reasonable collection effort has been made. Insufficient fund checks must be recorded in the *School Cash* accounting program using the NSF *Tracker* module. Proper documentation of returned checks must be kept on file, including copies of correspondence to the maker of the check.

Executive Summary – Continued

Summary of the Criteria or Specific Requirements as Prescribed in the District's Internal Accounts Manual (Continued)

Fundraising Activities

The District's *Internal Funds Policies and Procedures Manual*, Section 13, includes requirements for conducting fundraising activities and maintaining fiscal accountability for funds collected and items sold. All fundraising activities must be pre-approved by the Principal using a standard fundraising approval form. An additional approval by the Superintendent or designee is required if the fundraising activity occurs off-District premises and the funds are deposited directly into internal accounts. A final fundraising financial report is to be submitted to the Principal within 30 days of completing the fundraising activity.

Yearbook Sales

The District requires yearbook sales to be recorded on fundraising approval and financial forms to document fiscal accountability for monies collected and yearbooks sold. Yearbooks are exempt from sales tax, as stated in the District's *Internal Funds Policies and Procedures Manual*, Section 17.

Ticket Sales

All events for which admission tickets are sold must be properly documented on the District authorized Ticket Sales report, and monies collected should be reconciled with the number of tickets sold. Admission tickets must be pre-numbered and a record of complimentary tickets should be maintained. These policies are in accordance with the District's *Internal Funds Policies and Procedures Manual*, Section 16.

Sales Tax

All items purchased for resale are subject to Florida Sales Tax unless specifically exempted. Items that are resold, regardless of profit, are subject to sales tax. If sales tax is paid at time of purchase, the District does not have to charge sales tax when resold. If sales tax is not paid at time of purchase, it must be collected and paid directly to the Florida Department of Revenue.

Gift Card Procedures

As stated in the District's *Internal Funds Policies and Procedures Manual*, Section 29, store receipts related to the purchase of gift cards should be attached to the check disbursement. Additionally, the name of recipients, dates, amounts and reason should be attached. Finally, the signatures of two adults/staff witnessing the dispensing of the gift cards or the signature of the recipient should be present.

Skipped or Voided Checks

As stated in the District's *Internal Funds Policies and Procedures Manual*, Section 8, skipped checks are to be marked "VOID," with the signature block removed, and the Principal should sign to provide evidence of the awareness of skipped checks. Voided checks must be marked "VOID" and the signature block removed. Voided checks should have stop payments issued at the bank if they have been released.

Completion of Purchase Order Forms

The District's *Internal Funds Policies and Procedures Manual*, Section 7.C states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order Form.

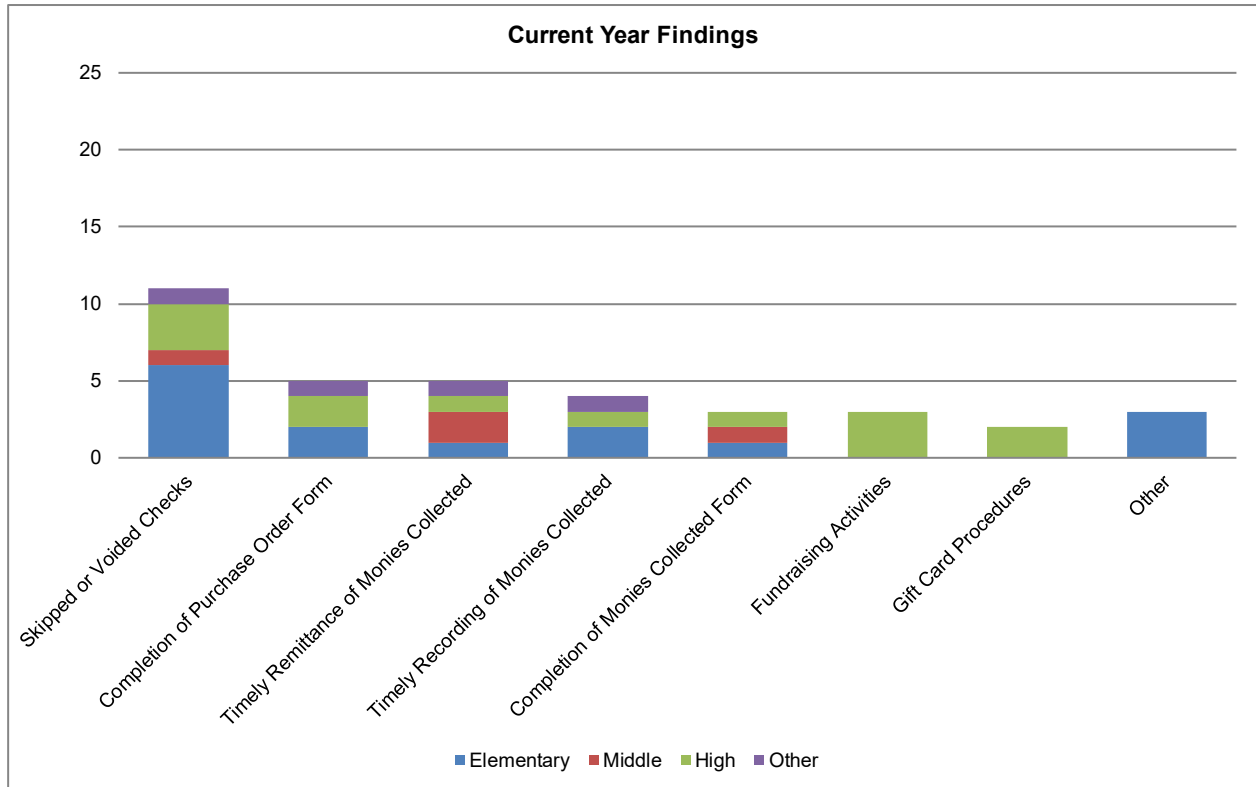
Timely Recording of Monies Collected

As stated in the District's *Internal Funds Policies and Procedures Manual*, Section 6.B, the bookkeeper will verify the amount of money reported on the Monies Collected Form when the funds exchange hands. The computer will generate an official receipt which automatically assigns a receipt number. The receipt is given to whom the funds were handed in by. The bookkeeper must print and sign all receipts as they are created. The receipt number must be written in the left hand corner of the Monies Collected Form. Per Section 6.C, the receipt date is the date the Bookkeeper actually receives the money, not the date that the money was collected. The District allows the official receipt to be generated within one (1) business day from the date the bookkeeper receives the monies.

Executive Summary – Continued

Summary of Current Year Results

Current year findings are summarized in the graph below. There were 36 site-based comments in the current year.



Executive Summary – Continued

Summary - Status of Prior Year Findings

The following table provides a summary of the status of prior year individual site findings.

No.	Site / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
1	Adult Education			
	Skipped or Voided Checks		X	
2	Alternative Schools			
	Timely Recording of Monies Collected	X		See current year findings
3	Barron Collier High			
	Completion of Purchase Order Form		X	
4	Big Cypress Elementary			
	Completion of Purchase Order Form	X		See current year findings
5	Calusa Park Elementary			
	Completion of Purchase Order Form		X	
	Timely Recording of Monies Collected	X		See current year findings
6	Corkscrew Elementary			
	Timely Remittance of Monies Collected		X	
	Timely Recording of Monies Collected		X	
	Authorization of Expenditures		X	
	Frequency of Disbursement		X	
7	Corkscrew Middle			
	Skipped or Voided Checks		X	
8	Cypress Palm Middle			
	Gift Card Procedures		X	
9	East Naples Middle			
	Completion of Monies Collected Form		X	
	Timely Remittance of Monies Collected		X	
	Skipped or Voided Checks		X	
10	Eden Park Elementary			
	Skipped or Voided Checks		X	

Executive Summary – Continued

No.	Site / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
11	Everglades City School			
	Skipped or Voided Checks		X	
12	Golden Gate Elementary/Intermediate			
	Timely Remittance of Monies Collected		X	
13	Golden Gate High			
	Skipped or Voided Checks		X	
14	Golden Gate Middle			
	Completion of Purchase Order Form		X	
	Timely Remittance of Monies Collected	X		See current year findings
	Completion of Monies Collected Form		X	
15	Gulf Coast High			
	Fundraising Activities		X	
16	Highlands Elementary			
	Skipped or Voided Checks		X	
	Timely Remittance of Monies Collected		X	
17	Immokalee High			
	Skipped or Voided Checks		X	
18	Immokalee Middle			
	Fundraising Activities		X	
	Skipped or Voided Checks	X		See current year findings
19	Lely Elementary			
	Skipped or Voided Checks	X		See current year findings
	Timely Recording of Monies Collected	X		See current year findings
20	Lely High			
	Skipped or Voided Checks	X		See current year findings
	Completion of Purchase Order Form	X		See current year findings

Executive Summary – Continued

No.	Site / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
21	Lorenzo Walker Technical College			
	Skipped or Voided Checks	X		See current year findings
	Fundraising Activities		X	
22	Lorenzo Walker Technical High			
	Authorization of Expenditures		X	
23	Manatee Elementary			
	Skipped or Voided Checks		X	
24	Manatee Middle			
	Skipped or Voided Checks		X	
	Fundraising Activities		X	
25	Mike Davis Elementary			
	Timely Remittance of Monies Collected		X	
26	Naples High			
	Gift Card Procedures	X		See current year findings
	Frequency of Disbursement		X	
	Fundraising Activities	X		See current year findings
	Skipped or Voided Checks	X		See current year findings
	Completion of Monies Collected Form	X		See current year findings
	Completion of Purchase Order Form	X		See current year findings
	Timely Remittance of Monies Collected	X		See current year findings
27	Naples Park Elementary			
	Completion of Monies Collected Form	X		See current year findings
	Timely Remittance of Monies Collected		X	
	Timely Recording of Monies Collected		X	
28	North Naples Middle			
	Timely Remittance of Monies Collected		X	
	Completion of Monies Collected Form		X	
	Authorization of Expenditures		X	
	Skipped or Voided Checks		X	
29	Oakridge Middle			
	Completion of Monies Collected Form		X	
	Gift Card Procedures		X	
30	Osceola Elementary			
	Monthly Financial Reports		X	
	Timely Recording of Monies Collected		X	

Executive Summary – Continued

No.	Site / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
31	Pelican Marsh Elementary			
	Completion of Monies Collected Form		X	
	Timely Remittance of Monies Collected		X	
32	Pine Ridge Middle			
	Skipped or Voided Checks		X	
33	Sabal Palm Elementary			
	Skipped or Voided Checks		X	
34	Sea Gate Elementary			
	Completion of Purchase Order Form		X	
35	Summer School SACC			
	Timely Recording of Monies Collected		X	
36	Tommie Barfield Elementary			
	Skipped or Voided Checks		X	
	Completion of Purchase Order Form		X	
	Gift Card Procedures		X	
37	Village Oaks Elementary			
	Monthly Financial Reports	X		See current year findings
	Timely Deposits		X	
	Authorization of Expenditures		X	
	Timely Recording of Monies Collected		X	
38	Vineyards Elementary			
	Completion of Purchase Order Form		X	

Appendix A

Individual School Findings

SITE: ADMINISTRATION CENTER

DATE OF ON-SITE VISIT AT THE SITE: 07/08/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SITE: ADULT EDUCATION

DATE OF ON-SITE VISIT AT THE SITE: 07/09/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: ALTERNATIVE SCHOOLS

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/19/2019

Finding		Recommendation	Management's Response
1	Timely Recording of Monies Collected		
	<p>We noted the following exceptions related to the completion of monies collected forms:</p> <ul style="list-style-type: none"> Funds collected by the teacher/sponsor were remitted to the bookkeeper on 01/17/2019 for receipt number 0045. However, the bookkeeper did not generate the receipt until 01/22/2019. Funds collected by the teacher/sponsor were remitted to the bookkeeper on 09/18/2018 for receipt number 0022. However, the bookkeeper did not generate the receipt until 09/21/2018. <p>District policy states that the bookkeeper will verify the amount of money reported on the Monies Collected Form when the funds exchange hands. The computer will generate an official receipt, which automatically assigns a receipt number. The receipt is given to whom the funds were handed in by. The bookkeeper must then print and sign all receipts as they are created.</p>	<p>We recommend that the bookkeeper adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: Alternative Schools will not be able to adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> until Alternative Schools is given an exception to the one-day turn-around deadline. Alternative Schools includes sites in Immokalee, and the principal, who transmits the monies, visits once per week. Therefore, monies collected in Immokalee cannot be remitted to the bookkeeper within one day of receipt.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: ALTERNATIVE SCHOOLS (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/19/2019

	Finding	Recommendation	Management's Response
2	<p>Completion of Purchase Order Form</p>		
	<p>We noted that there was no principal approved Internal Funds Purchase Order Form for check number 2437 issued in the amount of \$5,359.36.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval from the principal using the standard Internal Funds Purchase Order Form.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Fund Purchase Order Form.</p>	<p>Response: Alternative Schools will adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order Form.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: AVALON ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/14/2019

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: BARRON COLLIER HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/31/2019

Finding		Recommendation	Management's Response
1	Fundraising Activities		
	<p>A Final Fundraising Financial Report (Form 5830 F2) was on file for the Movie Night Drama Club event held on 2/22/2019. However, the event's Form 5830 F2 was submitted late to the principal on 4/3/2019.</p> <p>District policy requires that the Final Fundraiser Financial Report (Form 5830 F2) be submitted to the principal within 30 days after completion of the fundraiser event.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policy and Procedures Manual and follow the procedures therein for timely completion and submission of all required forms for fundraising events.</p>	<p>Response: I was not at the school during the timeframe of this audit exception. I will work to ensure this policy is upheld for the fundraiser forms moving forward.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Skipped or Voided Checks		
	<p>We noted check numbers 32776 and 33008 were voided in the system and notation was made on the checks documenting that they were voided. However, the replacement check numbers were not notated on the check stubs.</p> <p>District policy requires the voided check stub to be marked as "VOID" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual, which requires the voided check stub to be marked as "VOID" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: I was not at the school during the timeframe of this audit exception. I will work to ensure this policy is upheld for all skipped / voided checks moving forward.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: BIG CYPRESS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/18/2019

Finding		Recommendation	Management's Response
1	Completion of Purchase Order Form		
	<p>We noted that a principal approved Internal Funds Purchase Order form was not completed for check numbers 6016 and 6221 in the amounts of \$5,000 and \$4,755, respectively.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval from the principal using the standard Internal Funds Purchase Order Form.</p>	<p>We recommended that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more requires prior written approval using the standard Internal Funds Purchase Order Form.</p>	<p>Response: The Office Manager will prepare a document that the principal will sign to show the amount for all internal fund purchases.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Skipped or Voided Checks		
	<p>We noted that check numbers 5977 and 5997 were voided in the system and stop payments were issued on the checks. However, the check stubs were not marked "VOID".</p> <p>District policy requires the voided check stub to be marked as "VOID" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires the voided check stub to be marked as "VOID" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: The Office Manager will review all checks once a month, to ensure that voided checks are identified/marked with "VOID".</p> <p>Personnel Responsible: Principal</p>

SCHOOL: CALUSA PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/31/2019

Finding		Recommendation	Management's Response
1	Timely Remittance of Monies Collected		
	<p>We noted the following exceptions related to the timely remittance of monies collected:</p> <ul style="list-style-type: none"> Funds collected by the teacher/sponsor on 04/01/2019 were not remitted to the bookkeeper until 04/15/2019 for receipt number 0127. Funds collected by the teacher/sponsor on 06/05/2019 were not remitted to the bookkeeper until 06/25/2019 for receipt number 0170. <p>District policy states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: Staff will adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: CALUSA PARK ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/31/2019

	Finding	Recommendation	Management's Response
2	<p align="center">Timely Recording of Monies Collected</p>		
	<p>We noted the following exceptions related to the timely recording of monies collected:</p> <ul style="list-style-type: none"> • Funds were remitted to the bookkeeper on 11/05/2018 for receipt number 0043. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 11/08/2018. • Funds were remitted to the teacher/sponsor on 12/18/2018 for receipt number 0073. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 01/14/2019. <p>District policy states that the bookkeeper will verify the amount of money reported on the Monies Collected Form when funds exchange hands. The computer will generate an official receipt, which automatically assigns a receipt number. The receipt is given to whom the funds were handed in by. The bookkeeper must then print and sign all receipts as they are created.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: Staff will adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that the office manager will verify the amount of money reported on the Monies Collected Form when the funds exchange hands.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: CORKSCREW ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/24/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: CORKSCREW MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/19/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: CYPRESS PALM MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/21/2019

	Finding	Recommendation	Management's Response
1	<p>Completion of Monies Collected Form</p>		
	<p>We noted the following exceptions related to the completion of the monies collected forms:</p> <ul style="list-style-type: none"> • Monies Collected Form (MCF) for receipt numbers 0002, 0050, and 0076 did not indicate the receipt number on the face of the MCF, as required by District policy. • Monies Collected Form for receipt number 0114 was not signed and dated by the bookkeeper to indicate when the monies passed from the teacher/sponsor to the bookkeeper. <p>District policy requires that the Monies Collected Form be fully completed to include the date monies were collected and remitted to the bookkeeper with the appropriate receipt number. Lack of proper controls over collections could result in the misappropriation of cash.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: The Principal will review documents with the bookkeeper to ensure that the Monies Collected Form is in compliance with District policy.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: CYPRESS PALM MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/21/2019

	Finding	Recommendation	Management's Response
2	Timely Remittance of Monies Collected		
	<p>We noted the following exceptions related to the timely remittance of monies collected:</p> <ul style="list-style-type: none"> Funds collected by the teacher/sponsor on 4/8/2019 were not remitted to the bookkeeper until 4/11/2019 for receipt number 0188. Funds collected by the teacher/sponsor on 4/10/2019 were not remitted to the bookkeeper until 4/12/2019 for receipt number 0190. <p>District policy states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: The Principal will review with the teacher/sponsors to ensure that they remit the funds to the bookkeeper the day of collection or by the following day after, in order to be in compliance with District policy.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: EAST NAPLES MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/27/2019

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: EDEN PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/25/2019

Finding	Recommendation	Management's Response
No comment for this site.		

SCHOOL: ESTATES ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/22/2019

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: EVERGLADES CITY SCHOOL

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/18/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: GOLDEN GATE ELEMENTARY/INTERMEDIATE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/07/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: GOLDEN GATE HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/29/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: GOLDEN GATE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/20/2019

	Finding	Recommendation	Management's Response
1	<p align="center">Timely Remittance of Monies Collected</p>		
	<p>We noted the following exceptions related to the timely remittance of monies collected:</p> <ul style="list-style-type: none"> • Funds collected by the teacher/sponsor on 09/21/2018 were not remitted to the bookkeeper until 09/24/2018 for receipt number 0101. • Funds collected by the teacher/sponsor on 04/01/2019 were not remitted to the bookkeeper until 04/03/2019 for receipt number 0476. <p>District policy states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: We have spoken to the teacher who submitted the money late. She is normally quite reliable and will not let the mistake happen again.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GOLDEN TERRACE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/07/2019

	Finding	Recommendation	Management Response
1	<p style="text-align: center;">Voided/Skipped Checks</p>		
	<p>We noted check numbers 5320 and 5353 were voided in the system and notation was made on the checks documenting that they were voided. However, the replacement check numbers were not notated on the check stubs.</p> <p>District policy requires voided check stubs to be marked as "VOID" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires the voided check stub to be marked as "VOID" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: In addition to properly defacing void checks by writing "VOID" in large print over the entire check and removing the signature block and making notations on the check stub that indicate the check was voided, when a check is reissued, the Office Manager will make a notation to include the replacement check number in accordance with the District's policy.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GULF COAST HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/06/2019

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: GULFVIEW MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/26/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: HIGHLANDS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/16/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: IMMOKALEE HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/01/2019

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: IMMOKALEE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/21/2019

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted check numbers 8084, 8085 and 8086 were skipped, properly marked "VOID" and the signature block was removed. However, there was no written evidence that the principal was made aware of the skipped checks.</p> <p>District policy requires a skipped check to be marked "VOID", the signature block removed, and the director/principal should sign to provide evidence of the awareness of the skipped check.</p>	<p>We recommended that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires written authorization by the Principal as evidence of the awareness of the skipped check.</p>	<p>Response: Bookkeeper will ensure that the principal's signature is obtained for the approval of all checks, whether voided or not. The principal and bookkeeper will meet weekly to review the internal accounts and procedures</p> <p>Personnel Responsible: Principal</p>

SCHOOL: IMMOKALEE TECHNICAL COLLEGE

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/11/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: LAKE PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/16/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: LAKE TRAFFORD ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/16/2019

Finding		Recommendation	Management's Response
1	Completion of Purchase Order Form		
<p>We noted that an Internal Funds Purchase Order Form was not completed for check number 3216 issued in the amount of \$4,008.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval from the principal using the standard Internal Funds Purchase Order Form.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval from the principal using the standard Internal Funds Purchase Order Form.</p>	<p>Response: We misunderstood the limit for purchase orders. In the future, a purchase order will be completed and submitted for all purchases in the amount of \$3,000 or greater.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LAUREL OAK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/15/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: LELY ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/30/2019

	Finding	Recommendation	Management's Response
1	Timely Recording of Monies Collected		
	<p>We noted the following exceptions related to the timely recording of monies collected:</p> <ul style="list-style-type: none"> Funds collected by the teacher/sponsor on 09/27/2018 were not remitted to the bookkeeper until 10/10/2018 for receipt number 0033. Funds collected by the teacher/sponsor on 1/4/2019 were not remitted to the bookkeeper until 1/11/2019 for receipt number 0084. Funds collected by the teacher/sponsor on 10/10/2018 were not remitted to the bookkeeper until 10/30/2018 for receipt number 0039. <p>District policy states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: Staff training will be provided to those who are collecting money to ensure that it is turned in according to the District policies and procedures.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LELY ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/30/2019

	Finding	Recommendation	Management's Response
2	Skipped or Voided Checks		
	<p>We noted that check number 4620 was voided in the system and a stop payment was issued. However, the check stub was not marked "VOID".</p> <p>District policy requires the voided check stub to be marked "VOID" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires the voided check stub to be marked as "VOID" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: Voided check stubs will be monitored by the office manager and principal to ensure that they have been marked VOID.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LELY HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/05/2019

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted check numbers 32007, 32008 and 32009 were voided in the system, marked "VOID", and the signature blocks were removed. However, there was no written evidence the Principal was made aware of the voided checks and replacement check numbers were not notated on the voided checks.</p> <p>District policy requires that the staff properly deface the voided check by writing "VOID" in large print over the entire check, removing the signature block, and the principal should sign to provide evidence of awareness of the voided check. If the check is reissued, the replacement check number should be notated on the voided check.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that staff properly deface the voided check by writing "VOID" in large print over the entire check, removing the signature block and obtaining the principal's signature to provide evidence of awareness of the voided check.</p> <p>If the check is reissued, the replacement check number should be notated on the voided check.</p>	<p>Response: The proper procedures for skipped and voided checks was discussed with the bookkeeper and principal. In the future, all voided checks will have the signature block removed and marked "VOID". The principal and bookkeeper will review all skipped and voided checks to ensure this procedure is followed.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Purchase Order Form		
	<p>We noted there was no principal approved Internal Funds Purchase Order form for check numbers 32672 and 32694 issued in the amounts of \$3,113.60 and \$6,858.02, respectively.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval from the principal using the standard Internal Funds Purchase Order Form.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval from the principal using the standard Internal Funds Purchase Order Form.</p>	<p>Response: The bookkeeper and principal reviewed the policies and procedures. In the future the bookkeeper will receive prior written approval for all purchases over \$3,000.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LELY HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/05/2019

Finding		Recommendation	Management's Response
3	Gift Card Procedures		
<p>We noted the District's gift card procedures were not followed for the dispensing of gift cards purchased with check number 32701. The supporting documents did not detail the recipients of the gift cards dispersed.</p> <p>District policy requires detailed documentation of the purchase of gift cards be kept on file. The name of recipient, date, amount, and the reason should be attached and included with the records. Two signatures of adults/staff witnessing the dispensing of the gift card or the signature of the recipient is also required. This is required to prevent the risk of loss and misappropriation of assets.</p>		<p>We recommend that the handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, an Addendum to the District's Internal Funds Policies and Procedures Manual.</p>	<p>Response: The bookkeeper and principal have reviewed the requirements of disbursing cash or cards for awards and will make ensure there are two signatures witnessing the dispensing of gift cards.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
4	Fundraising Activities		
<p>A Final Fundraiser Financial Report (Form 5830 F2) was on file for the Mini Golf Fundraiser dated 12/8/2018. However, Form 5830 F2 was not remitted to the principal until 6/17/2019.</p> <p>District policy requires the Final Fundraiser Financial Report (Form 5830 F2) be submitted to the Principal within 30 days after completion of the fundraiser event.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policy and Procedures Manual</i> and follow the procedures therein for timely completion and submission of all required forms for fundraising events.</p>	<p>Response: The procedure for fundraising, specifically regarding F1 and F2 forms was reviewed with all coaches and club sponsors at the beginning of the year. The bookkeeper, activities coordinator and principal will work together to ensure this does not happen again.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LORENZO WALKER TECHNICAL COLLEGE

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/10/2019

	Finding	Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted the following exceptions related to voided checks:</p> <ul style="list-style-type: none"> • Check number 33333 was voided in the system. However, the check was not marked "Void". • Check number 33458 was voided in the system and properly marked "VOID". However, the signature block was signed and not removed. <p>District policy requires that a skipped or voided check be marked "VOID," with the signature block removed, and the principal should sign to provide evidence of the awareness of skipped check.</p> <p>When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that a skipped or voided check be marked "VOID", the signature block removed and the principal's signature obtained to provide evidence of the awareness of the voided check.</p> <p>When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: District procedures for voided checks will be followed. Check signature lines to be cut out/off and check to be marked as void.</p> <p>Personnel Responsible: Administrative Director</p>

SCHOOL: LORENZO WALKER TECHNICAL HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/08/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: MANATEE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/07/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: MANATEE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/26/2019

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: MIKE DAVIS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/22/2019

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: NAPLES HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/09/2019

Finding		Recommendation	Management's Response
1	Gift Card Procedures		
<p>We noted that the District's gift card procedures were not followed for the dispensing of gift cards purchased with check numbers 32750 and 32439. The supporting documentation did not include signatures of two adults/staff witnessing the dispensing of the gift cards or the signatures of the recipients for all of the gift cards purchased with this check.</p> <p>District policy requires detailed documentation of the purchase of gift cards be kept on file. The name of recipient, date, amount and reason given should be attached and included with the records. Two signatures of adults/staff witnessing the dispensing of the gift cards or the signature of the recipient is required. This is required to prevent the risk of loss and misappropriation of assets.</p>		<p>We recommend that the handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, an Addendum to the District's <i>Internal Funds Policies and Procedures Manual</i>.</p>	<p>Response: The purchase of gift cards will be made in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, an Addendum to the <i>Internal Funds Policies and Procedures Manual</i>.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Timely Recording of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 10/17/2018 were remitted to the bookkeeper on the same date for receipt number 0320. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 10/22/2018.</p> <p>District policy states that the bookkeeper will verify the amount of money reported on the Monies Collected Form when the funds exchange hands. The computer will generate an official receipt, which automatically assigns a receipt number. The receipt is given to whom the funds were handed in by. The bookkeeper must then print and sign all receipts as they are created.</p>		<p>We recommend that staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: Monies collected will be recorded no later than the following business day, in so far as this is practical.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/09/2019

	Finding	Recommendation	Management's Response
3	Fundraising Activities		
	<p>A Final Fundraiser Financial Report (5830 F2 form) was on file for the Winter Candy Fundraiser that occurred from 2/5/2019 thru 2/16/2019. However, we noted the following exceptions:</p> <ul style="list-style-type: none"> • Fundraiser/Event Proposal Form 5830 F1 was approved by the Principal on 3/8/2019, after the event date. • The 5830 F2 Form was submitted to the principal on 3/19/2019, which is 30 days after the event ended. <p>District policy requires that fundraising event forms be completed and submitted in a timely manner and supporting documentation must be kept on file.</p>	<p>We recommend that the school adhere to the <i>Internal Funds Policy and Procedures Manual</i> and follow the procedures therein for timely approval and financial reporting of fundraisers, including completion of appropriate forms.</p>	<p>Response: NHS will adhere to the <i>Internal Funds Policy and Procedures Manual</i> and follow the procedures therein for timely approval and financial reporting of fundraisers, including completion of appropriate forms.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/09/2019

	Finding	Recommendation	Management's Response
4	Skipped or Voided Checks		
	<p>We noted the following exceptions related to voided checks:</p> <ul style="list-style-type: none"> • Check number 33008 was voided in the system. However, the check stub was not properly marked "VOID" and the replacement check number was not notated on the check stub. • Replacement check numbers were not notated on the check stubs for voided check numbers 32369, 32336 and 32742. <p>District policy requires that a skipped or voided check be marked "VOID", with the signature block removed, and the principal should sign to provide evidence of the awareness of the check. When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that a skipped or voided check be marked "VOID", the signature block removed and the principal's signature obtained to provide evidence of the awareness of the voided check. When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: The bookkeeper will properly deface voided checks by writing "VOID" in large print over the entire check and removing the signature block. Additionally, replacement check numbers will be notated on the check stubs.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/09/2019

Finding		Recommendation	Management's Response
5	Completion of Monies Collected Form		
<p>We noted the Monies Collected Form (MCF) for receipt number 0502 was not signed or dated by the bookkeeper to indicate the monies had been properly collected. Additionally, the receipt number was not notated on the MCF, as required by District policy.</p> <p>District policy requires that Monies Collected Forms be accurately completed to include the dates monies were collected and remitted to the bookkeeper. The bookkeeper must print and sign all receipts as they are created and the receipt number must be written in the left hand corner of the form. Lack of proper controls over collections could result in misappropriation of cash.</p>		<p>We recommend that staff adhere to the procedures detailed in the District's Internal Funds Policies and Procedures Manual for recording collections.</p>	<p>Response: Staff will adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for proper completion of the Monies Collected Form.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
6	Completion of Purchase Order Form		
<p>We noted that Internal Funds Purchase Order Forms were not completed for check numbers 32330 and 32678 issued in the amounts of \$3,682 and \$3,283.50, respectively.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval from the principal using the standard Internal Funds Purchase Order Form.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval from the Principal using the standard Internal Funds Purchase Order Form.</p>	<p>Response: Staff will adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval from the Principal using the standard Internal Funds Purchase Order Form.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES HIGH SCHOOL (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 8/09/2019

	Finding	Recommendation	Management's Response
7	Timely Remittance of Monies Collected		
	<p>We noted the following exceptions related to the timely remittance of monies collected:</p> <ul style="list-style-type: none"> • Funds collected by the teacher/sponsor on 10/25/18 were not remitted to the bookkeeper until 11/2/18 for receipt number 0361. • Funds collected by the teacher/sponsor on 11/19/2018 were not remitted to the bookkeeper until 12/05/2018 for receipt number 0486. • Funds collected by the teacher/sponsor on 02/01/2019 were not remitted to the bookkeeper until 02/05/2019 for receipt number 0642. <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: Staff will adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/15/2019

Finding		Recommendation	Management's Response
1	Completion of Monies Collected Forms		
<p>We noted the Monies Collected Forms for receipt numbers 0086 and 0106 were not signed and dated by the teacher/sponsor to indicate when monies were collected.</p> <p>District policy requires that the Monies Collected Form be signed and dated by the teacher/sponsor to indicate when monies were collected. Lack of proper controls over collections could result in the misappropriation of cash.</p>		<p>We recommended that staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: We had a late May book fair and failed to collect the signature from the teacher on the last deposit. In the future I will review procedures with those staff seeking reimbursement as well as with the office manager.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Voided/Skipped Checks		
<p>Check numbers 3865, 3794 and 3895 were properly voided in the system. However, the check stubs were not marked "VOID" and replacement check numbers were not notated on the check stubs.</p> <p>District policy requires that a skipped or voided check be marked "VOID", with the signature block removed, and the principal should sign to provide evidence of the awareness of the check. When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that skipped or voided checks be marked "VOID", the signature block removed and the principal's signature obtained to provide evidence of the awareness of the check. When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: These were checks that the office manager placed a "Stop payment" on with the bank, made a note on checks, but did not write VOID. We have reviewed procedures.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NORTH NAPLES MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/26/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: OAKRIDGE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/20/2019

Issues	Recommendation	Management Response
No comments for this site.		

SCHOOL: OSCEOLA ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/23/2019

	Finding	Recommendation	Management's Response
1	Skipped or Voided Check		
	<p>Check numbers 3978 and 3987 were properly voided in the system and the checks were marked "VOID". However, the checks signature blocks were not removed.</p> <p>District policy require a skipped or voided check to be marked "VOID", with the signature block removed, and the principal should sign to provide evidence of the awareness of the check. When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that the skipped or voided check to be marked "VOID", the signature block removed and the principal's signature obtained to provide evidence of the awareness of the voided check. When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: The office manager has reread the section on voided checks to ensure she never forgets to cut out a signature line should this ever happen again. We have so few voided checks, every few years perhaps, it was an honest error.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: PALMETTO ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/31/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: PALMETTO RIDGE HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/08/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: PARKSIDE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/30/2019

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted check numbers 6005, 6006 and 6007 were skipped due to a printing error. However, the checks were not marked "VOIDED" and there was no written evidence that the principal was made aware of the skipped checks.</p> <p>District policy requires a skipped check to be marked "VOID" with the signature block removed, and the principal should sign to provide evidence of their awareness of the check.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that a skipped or voided check be marked "VOID", the signature block removed and the principal's signature obtained to provide evidence of the awareness of the check. When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: The principal will monitor that all voided checks are dealt with in the manner outlined by the Internal Funds policies. Training has been given to our new office manager to ensure that this procedure is followed.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Monthly Financial Reports		
	<p>We noted that the February 2019 and April 2019 monthly financial reports were not completed until March 20, 2019 and June 5, 2019, respectively.</p> <p>District policy requires monthly financial reports to be completed by the 15th day of the subsequent month.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that monthly financial reports be completed by the 15th day of the subsequent month.</p>	<p>Response: Calendar reminders will be put on Office Manager's calendar prior to the 15th of each month, to ensure that the monthly report is submitted in a timely manner. Training has been given to the new office manager to ensure that this procedure is followed.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: PELICAN MARSH ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/15/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: PINE RIDGE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/27/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: PINECREST ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/08/2019

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: POINCIANA ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/16/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: SABAL PALM ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/07/2019

Finding		Recommendation	Management's Response
1	Monthly Financial Reports		
<p>We noted the July 2018 monthly financial report was not completed until August 16, 2018, one business day after the due date.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> requires monthly financial reports to be completed by the 15th day of the subsequent month.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> which requires that monthly financial reports be completed by the 15th day of the subsequent month.</p>	<p>Response: This has been discussed and rectified and the reports will be completed and signed on the 15th of each month. The office manager has daily labeled folders of items to be signed by the principal and this will be included, so that it is signed on time each month.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: SEA GATE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/23/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: SHADOWLAWN ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/30/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SITE: SUMMER SCHOOL SACC

DATE OF ON-SITE VISIT AT THE SITE: 07/09/2019

	Finding	Recommendation	Management's Response
1	Timely Remittance of Monies Collected		
	<p>We noted the following exceptions related to the timely remittance of monies collected forms:</p> <ul style="list-style-type: none"> • Funds collected by the teacher/sponsor on 07/02/2018 were not remitted to the bookkeeper until 07/24/2018 for receipt number 0001. • Funds collected by the teacher/sponsor on 07/05/2018 were not remitted to the bookkeeper until 07/25/2018 for receipt number 0007. • Funds collected by the teacher/sponsor on 07/09/2018 were not remitted to the bookkeeper until 07/25/2018 for receipt no. 0011. <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical. An exception to this time frame is made for Adult Education and SACC of 5 business days.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical. An exception to this time frame is made for Adult Education and SACC of 5 business days.</p>	<p>Response: The bookkeeper position has been filled to ensure timely remittance of monies collected.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: TOMMIE BARFIELD ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/30/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SITE: TRANSPORTATION

DATE OF ON-SITE VISIT AT THE SITE: 07/08/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: VETERANS MEMORIAL ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/08/2019

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: VILLAGE OAKS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/25/2019

Finding		Recommendation	Management's Response
1	Monthly Financial Reports		
	<p>The February 2019 monthly financial report was not completed until March 18, 2019, 3 business days after the due date.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> requires monthly financial reports to be completed by the 15th day of the subsequent month.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that monthly financial reports be completed by the 15th day of the subsequent month.</p>	<p>Response: The monthly financial reports will be completed by the 15th day of the subsequent month</p> <p>Personnel Responsible: Principal</p>

SCHOOL: VINEYARDS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/15/2019

Finding	Recommendation	Management's Response
No comments for this site.		